

**Comptroller's Directive No. 1-05**  
**Attachment HE-12**  
**Adjustments**

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**Purpose**

This attachment requires institutions to certify that all adjustments since DOA's acceptance of the initial submission have been provided to DOA for the following:

- Attachment HE-10, Financial Statement Template,
- Other Attachments, and
- Supplemental Information / or additional information requested by DOA.

This is similar to prior year Attachment HE-12.

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**Applicable institutions**

All institutions **must** complete this attachment.

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**Due date**

**October 13, 2005**

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**Submission requirements**

Contact DOA if the institution has any problems with the files.

**After downloading the excel file, rename the file using the institution acronym followed by Attachment HE-12.** For example, VCCS should rename the Attachment HE-12.xls file as VCCS Attachment HE-12.xls.

**Submit the excel file electronically to [finrept@doa.virginia.gov](mailto:finrept@doa.virginia.gov).**

**Copy APA via E-mail to [APAFinRept@apa.virginia.gov](mailto:APAFinRept@apa.virginia.gov).**

**Do not submit paper copies of this spreadsheet.**

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**Revised submissions and revision control log**

If an institution has identified required adjustments **subsequent** to DOA's acceptance of the original submission, a revised attachment or supplemental information / additional information is required. The majority of attachments require a revision control log. Refer to the individual attachment instructions to determine the specific revision instructions.

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**Additional requirements**

**THE INSTITUTION MUST NOTIFY THE INDIVIDUALS LISTED IN THE **QUESTIONS** SECTION OF THIS DIRECTIVE IF MATERIAL ADJUSTMENTS ARE DISCOVERED AFTER SUBMITTING THIS ATTACHMENT TO DOA.**

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